GSELL *v.* INSULAR COLLECTOR OF CUSTOMS.

ERROR TO THE SUPREME COURT OF THE PHILIPPINE ISLANDS.

No. 31. Submitted May 14, 1915; ordered that briefs be filed on the jurisdictional question June 21, 1915; briefs filed October 11, 1915.—Decided November 15, 1915.

The manner of review in this court of judgments of the Supreme Court of the Philippine Islands is regulated by the act of July 1, 1902, 32 Stat. 691.

Under the act of July 1, 1902, this court has jurisdiction to review the judgment of the Supreme Court of the Philippine Islands in actions in which a statute of the United States is involved.

A decision as to classification of merchandise imported into the Philippine Islands involves the construction of the Philippine Tariff Act, and that being a statute of the United States, this court has jurisdiction to review the judgment if properly brought up.

Under the act of July 1, 1902, the same regulations and procedure apply